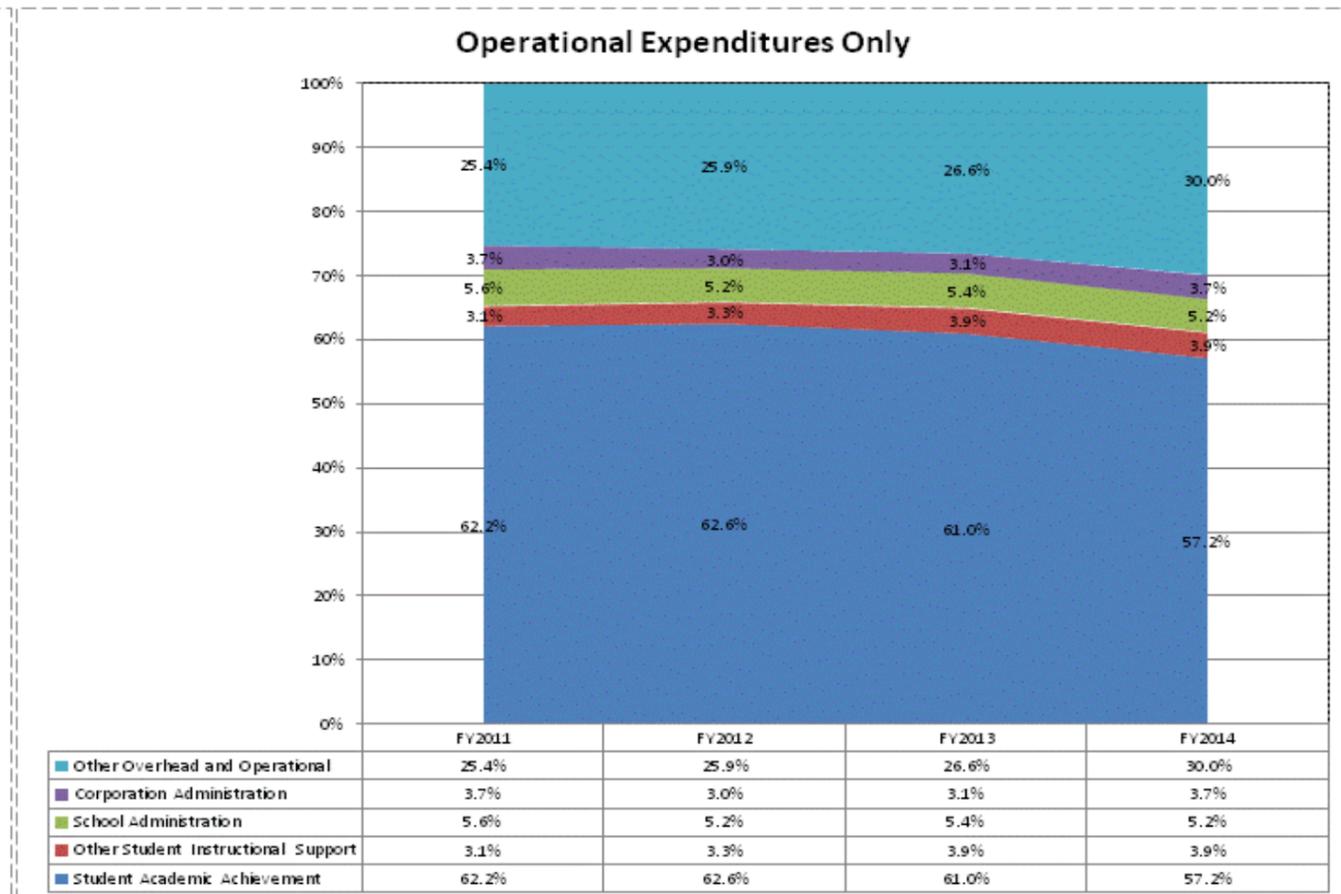
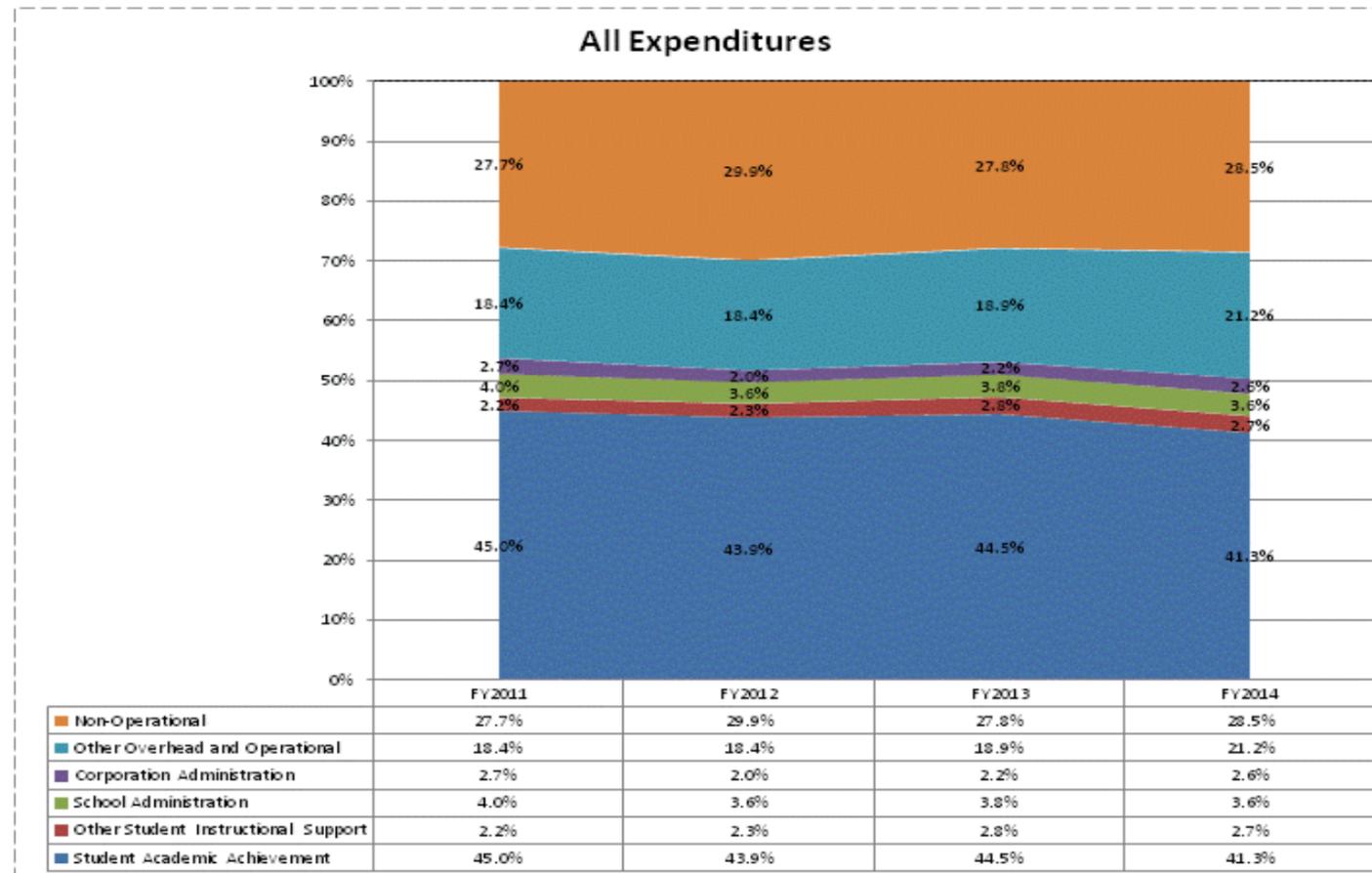


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Franklin Community School Corp (4225)

Franklin Community School Corp (4225)	FY 2006	FY06 % of Total Exp	FY 2009	FY09 % of Total Exp	FY 2013	FY13 % of Total Exp	FY 2014	FY14 % of Total Exp
Student Academic Achievement	\$19,902,310	49.7%	\$24,393,452	43.6%	\$23,614,233	44.5%	\$22,411,780	41.3%
Student Instructional Support	\$2,525,398	6.3%	\$3,483,495	6.2%	\$3,484,461	6.6%	\$3,468,449	6.4%
Overhead and Operational Nonoperational	\$8,607,863	21.5%	\$11,975,571	21.4%	\$11,219,290	21.1%	\$12,896,900	23.8%
Nonoperational	\$9,041,737	22.6%	\$16,091,911	28.8%	\$14,789,116	27.8%	\$15,459,456	28.5%
Grand Total	\$40,077,308		\$55,944,429		\$53,107,100		\$54,236,586	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2006	FY 2009	FY 2013	FY 2014
	56.0%	49.8%	51.0%	47.7%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Franklin Community School Corp (4225)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
Student Academic Achievement							
11050 Regular Programs; Full Day Kindergarten	\$5,997	\$392,784	\$1,047,151	\$1,022,285	> 500%	160%	-2%
11100 Regular Programs; Elementary	\$5,863,028	\$7,012,283	\$6,506,759	\$5,869,933	0%	-16%	-10%
11200 Regular Programs; Middle/Junior High	\$2,510,774	\$4,537,041	\$5,082,998	\$4,742,300	89%	5%	-7%
11300 Regular Programs; High School	\$3,332,046	\$4,129,776	\$4,352,344	\$3,938,984	18%	-5%	-9%
11350 Regular Programs; High School; Academic Honors Diploma	\$0	\$97,823	\$52,453	\$46,407	N/A	-53%	-12%
11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$0	\$0	\$59,542	N/A	N/A	N/A
11410 Vocational Education; Agriculture A	\$73,602	\$83,958	\$88,846	\$120,209	63%	43%	35%
11450 Vocational Education; Consumer and Homemaking	\$93,359	\$137,012	\$127,211	\$106,504	14%	-22%	-16%
11590 Other Vocational Education Programs	\$1,622	\$709	\$129	\$932	-43%	31%	> 500%
11620 Regular Programs; Alternative Education Programs; Middle/Junior High School	\$7,175	\$3,420	\$0	\$0	-100%	-100%	N/A
11630 Regular Programs; Alternative Education Programs; High School	\$9,447	\$2,818	\$16,628	\$11,139	18%	295%	-33%
12110 Gifted And Talented; Gifted and Talented	\$18,479	\$33,938	\$0	\$0	-100%	-100%	N/A
12150 Gifted And Talented; High Ability Student Programs	\$0	\$25,863	\$45,412	\$57,369	N/A	122%	26%
12210 Mental Disabilities; Mild Mental Disabilities	\$236,346	\$311,525	\$0	\$0	-100%	-100%	N/A
12220 Mental Disabilities; Moderate Mental Disabilities	\$308,693	\$0	\$0	\$0	-100%	N/A	N/A
12230 Mental Disabilities; Severe Mental Disabilities	\$0	\$696,414	\$749,958	\$841,503	N/A	21%	12%
12350 Physical Impairment; Homebound	\$2,208	\$7,506	\$11,996	\$10,815	390%	44%	-10%
12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$187,402	\$240,823	\$0	\$0	-100%	-100%	N/A
12510 Culturally Different; Communication Disorders	\$0	\$5,578	\$14,910	\$15,336	N/A	175%	3%
12520 Culturally Different; Compensatory	\$2,443	\$0	\$0	\$0	-100%	N/A	N/A
12610 Learning Disability	\$1,060,853	\$1,645,721	\$1,625,404	\$1,629,252	54%	-1%	0%
12710 Equal Opportunity At Risk	\$238,664	\$236,178	\$644	\$0	-100%	-100%	-100%
12810 Special Education Preschool	\$0	\$0	\$109,998	\$108,473	N/A	N/A	-1%
12900 Other Special Programs	\$0	\$125,611	\$155,110	\$192,550	N/A	53%	24%
13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$0	\$341	\$167,360	\$158,012	N/A	> 500%	-6%
14100 Summer School Programs; Elementary	\$21,150	\$84,175	\$14,849	\$15,771	-25%	-81%	6%
14300 Summer School Programs; High School	\$25,205	\$19,280	\$0	\$0	-100%	-100%	N/A
16100 Remediation Testing	\$146,372	\$0	\$0	\$0	-100%	N/A	N/A
16200 Preventive Remediation	\$28,135	\$132,623	\$162,787	\$156,616	457%	18%	-4%
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Sha	\$289,395	\$275,190	\$314,011	\$266,788	-8%	-3%	-15%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Educat	\$667,210	\$764,253	\$618,675	\$510,518	-23%	-33%	-17%
17900 Payments to Other Governmental Units Within State; Other	\$5,615	\$0	\$0	\$0	-100%	N/A	N/A
22110 Improvement of Instruction; Service Area Direction	\$0	\$15,526	\$52,444	\$41,570	N/A	168%	-21%
22120 Improvement of Instruction; Instruction and Curriculum Development	\$65,770	\$209,838	\$271,931	\$203,567	210%	-3%	-25%
22130 Improvement of Instruction; Instructional Staff Training	\$0	\$151,909	\$99,459	\$124,952	N/A	-18%	26%
22190 Improvement of Instruction; Other Improvement of Instructional Services	\$539	\$3,069	\$0	\$0	-100%	-100%	N/A
22210 Library/Media Services; Service Area Direction	\$47,109	\$119,497	\$3,470	\$9,553	-80%	-92%	175%
22220 Library/Media Services; School Library	\$251,353	\$519,556	\$361,209	\$381,171	52%	-27%	6%
22290 Library/Media Services; Other Educational Media Services	\$5,591	\$1,107	\$1,289	\$975	-83%	-12%	-24%
22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$0	\$0	\$950	N/A	N/A	N/A
22330 Instruction, Related Technology; Systems Analysis and Planning	\$0	\$750	\$0	\$0	N/A	-100%	N/A
22340 Instruction, Related Technology; Systems Application Development	\$0	\$0	\$0	\$0	N/A	N/A	N/A
22350 Instruction, Related Technology; Systems Operations	\$0	\$4,750	\$1,430	\$11,153	N/A	135%	> 500%
22360 Instruction, Related Technology; Network Support	\$4,305	\$1,985,596	\$1,048,051	\$1,174,858	> 500%	-41%	12%
22380 Instruction, Related Technology; Professional Development for Instruction, Focused Technology	\$0	\$13,686	\$29,939	\$20,408	N/A	49%	-32%
22400 Academic Student Assessment	\$0	\$239	\$0	\$0	N/A	-100%	N/A
22900 Other Support Service, Instructional Staff	\$0	\$195	\$28,290	\$33,946	N/A	> 500%	20%
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$410,140	\$362,219	\$449,376	\$520,114	27%	44%	16%
25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$4,267	\$2,871	\$1,709	\$7,326	72%	155%	329%
26497 2007 Account Code - Teachers Retirement Fund	\$890,367	\$0	\$0	\$0	N/A	N/A	N/A

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Franklin Community School Corp (4225)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
Student Academic Achievement Total	\$16,814,659	\$24,393,452	\$23,614,233	\$22,411,780	33%	-8%	-5%
Student Instructional Support							
21120 Attendance and Social Work Services; Attendance Services	\$36,916	\$47,060	\$51,131	\$50,840	38%	8%	-1%
21130 Attendance and Social Work Services; Social Work Services	\$0	\$46,256	\$63,645	\$46,534	N/A	1%	-27%
21210 Guidance Services; Service Area Direction	\$357	\$0	\$0	\$0	-100%	N/A	N/A
21220 Guidance Services; Counseling Services	\$421,002	\$725,595	\$921,479	\$920,339	119%	27%	0%
21290 Guidance Services; Other Guidance Services	\$32,610	\$0	\$0	\$0	-100%	N/A	N/A
21320 Health Services; Medical Services	\$5,757	\$6,743	\$0	\$0	-100%	-100%	N/A
21340 Health Services; Nurse Services	\$165,321	\$270,930	\$297,292	\$294,496	78%	9%	-1%
21390 Health Services; Other Health Services	\$50	\$6	\$43,243	\$53,549	> 500%	> 500%	24%
21810 Special Education Administration; Service Area Direction	\$0	\$0	\$80,737	\$104,156	N/A	N/A	29%
21890 Special Education Administration; Other Special Education Administration	\$1,367	\$30,555	\$7,298	\$5,924	333%	-81%	-19%
21990 Other Support Services, Students; Other Student Services	\$8,311	\$7,497	\$10,546	\$15,407	85%	106%	46%
24100 Office of The Principal	\$1,390,672	\$2,348,854	\$2,009,090	\$1,977,203	42%	-16%	-2%
Student Instructional Support Total	\$2,062,364	\$3,483,495	\$3,484,461	\$3,468,449	68%	0%	0%
Overhead and Operational							
23110 Board of Education; Service Area Direction	\$10,000	\$10,765	\$10,765	\$10,765	8%	0%	0%
23120 Board of Education; Service Area Assistants	\$17	\$907	\$735	\$645	> 500%	-29%	-12%
23150 Board of Education; Legal Services	\$5,045	\$6,681	\$5,857	\$6,764	34%	1%	15%
23160 Board of Education; Promotion Expenses	\$5,685	\$5,566	\$1,461	\$1,454	-74%	-74%	0%
23190 Board of Education; Other Governing Body Services	\$9,564	\$11,970	\$17,642	\$11,329	18%	-5%	-36%
23210 Executive Administration; Office of The Superintendent	\$406,118	\$445,497	\$476,995	\$443,279	9%	0%	-7%
23220 Executive Administration; Community Relations	\$0	\$100	\$57,086	\$367,379	N/A	> 500%	> 500%
23290 Executive Administration; Other Executive Administration Services	\$17,210	\$34,154	\$30,094	\$21,148	23%	-38%	-30%
25110 Fiscal Services; Office of The Business Manager	\$202,177	\$387,719	\$365,528	\$364,150	80%	-6%	0%
25180 Fiscal Services; Property Accounting	\$337	\$115	\$190	\$141	-58%	23%	-25%
25191 Other Fiscal Services; Refund of Revenue	\$1,292	\$13,236	\$13,299	\$7,780	> 500%	-41%	-41%
25193 Other Fiscal Services; Printed Forms	\$0	\$2,269	\$0	\$0	N/A	-100%	N/A
25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$802	\$14,074	\$4,105	N/A	412%	-71%
25196 Other Fiscal Services; Cash Change	\$0	\$0	\$250	\$100	N/A	N/A	-60%
25199 Other Fiscal Services; Other	\$0	\$27,314	\$16,427	\$0	N/A	-100%	-100%
25710 Personnel Services; Supervision of Personnel Services	\$0	\$186,703	\$102,726	\$118,608	N/A	-36%	15%
25730 Personnel Services; Personnel Services	\$3,162	\$3,492	\$3,156	\$3,247	3%	-7%	3%
25750 Personnel Services; Health Services	\$30	\$0	\$2,931	\$6,554	> 500%	N/A	124%
25790 Personnel Services; Other Professional Services	\$0	\$227,500	\$0	\$0	N/A	-100%	N/A
25850 Administrative Technology Services; Network Support	\$0	\$0	\$6,760	\$16,970	N/A	N/A	151%
25860 Administrative Technology Services; Hardware Maintenance And Support	\$0	\$0	\$0	\$0	N/A	N/A	N/A
25950 Other Assessments	\$0	\$0	\$0	\$0	N/A	N/A	N/A
25990 Other Support Services, Central	\$0	\$718	\$32,324	\$40,504	N/A	> 500%	25%
26100 Operation and Maintenance of Plant Services; Service Area Direction	\$217,754	\$0	\$66,343	\$142,512	-35%	N/A	115%
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$2,457,120	\$4,364,221	\$3,898,169	\$3,746,467	52%	-14%	-4%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$171,896	\$362,707	\$334,602	\$314,563	83%	-13%	-6%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$803,529	\$1,040,956	\$948,842	\$2,079,518	159%	100%	119%
26499 2007 Account Code - Other	\$9,457	\$0	\$0	\$0	N/A	N/A	N/A
26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$29,675	\$3,418	\$20,590	\$2,432	-92%	-29%	-88%
26600 Operation and Maintenance of Plant Services; Security Services	\$5,285	\$3,794	\$12,477	\$16,339	209%	331%	31%
26700 Operation and Maintenance of Plant Services; Insurance	\$284,576	\$316,215	\$411,692	\$491,610	73%	55%	19%
26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$13,890	\$19,660	\$15,368	\$14,752	6%	-25%	-4%
27010 Student Transportation; Service Area Direction	\$51,906	\$128,632	\$126,484	\$137,633	165%	7%	9%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Franklin Community School Corp (4225)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
27100 Student Transportation; Vehicle Operation	\$976,255	\$1,107,568	\$1,216,833	\$1,220,840	25%	10%	0%
27200 Student Transportation; Monitoring Services	\$0	\$55,511	\$86,882	\$103,498	N/A	86%	19%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$296,893	\$529,285	\$443,938	\$606,889	104%	15%	37%
27400 Student Transportation; Purchase of School Buses	\$223,038	\$569,634	\$0	\$94,920	-57%	-83%	N/A
27500 Student Transportation; Insurance on Buses	\$49,310	\$0	\$0	\$0	-100%	N/A	N/A
27900 Student Transportation; Other Student Transportation Services	\$35,530	\$46,487	\$39,311	\$43,702	23%	-6%	11%
27910 Student Transportation; Bus Driver Training	\$12,415	\$9,741	\$4,640	\$6,991	-44%	-28%	51%
31100 Food Services Operations; Service Area Direction	\$27,296	\$125,729	\$154,704	\$165,827	> 500%	32%	7%
31200 Food Services Operations; Food Preparation and Dispensing	\$719,322	\$761,186	\$902,902	\$904,604	26%	19%	0%
31400 Food Services Operations; Food Purchases	\$859,401	\$1,113,849	\$1,318,231	\$1,331,063	55%	20%	1%
31900 Other Food Services	\$1,838	\$51,468	\$58,982	\$47,817	> 500%	-7%	-19%
Overhead and Operational Total	\$7,907,025	\$11,975,571	\$11,219,290	\$12,896,900	63%	8%	15%
Nonoperational							
33100 Community Service Operations; Direction of Community Services	\$0	\$3,602	\$0	\$0	N/A	-100%	N/A
33300 Civic Services	\$0	\$633	\$27,825	\$0	N/A	-100%	-100%
33400 Athletic Coaches	\$351,950	\$353,945	\$364,184	\$394,811	12%	12%	8%
33500 Welfare Activities Services	\$0	\$3,763	\$2,924	\$3,997	N/A	6%	37%
33600 Nonpublic School Pupil Services	\$4,550	\$9,421	\$2,761	\$5,363	18%	-43%	94%
33990 Other Community Services; Other	\$559	\$15,742	\$37,502	\$36,253	> 500%	130%	-3%
41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$609	\$2,500	\$0	\$0	-100%	-100%	N/A
43000 Facilities Acquisition and Construction; Professional Services	\$146,937	\$97,318	\$21,533	\$73,418	-50%	-25%	241%
45100 Building Acquisition, Construction and Improvement; Building Acquisition, Construction and Im	\$395,526	\$2,618,495	\$391,505	\$402,511	2%	-85%	3%
45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$0	\$20,874	\$17,380	N/A	N/A	-17%
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$261,268	\$198,876	\$248,214	\$246,262	-6%	24%	-1%
46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$0	\$7,367	\$0	\$0	N/A	-100%	N/A
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$895,364	\$542,930	\$401,245	\$132,219	-85%	-76%	-67%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$233,516	\$42	\$74,675	\$172,456	-26%	> 500%	131%
51100 Debt Services; Principal on Debt; Bonds	\$555,000	\$225,000	\$0	\$0	-100%	-100%	N/A
51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Del	\$0	\$0	\$0	\$77,413	N/A	N/A	N/A
52100 Debt Services; Interest on Debt; Bonds	\$4,856	\$4,725	\$50,875	\$50,875	> 500%	> 500%	0%
52200 Debt Services; Interest on Debt; Temporary Loans	\$77,788	\$136,052	\$0	\$0	-100%	-100%	N/A
53100 Debt Services; Lease Rental; Buildings ; Principal	\$5,983,500	\$3,436,083	\$7,120,000	\$7,515,000	26%	119%	6%
53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$8,435,417	\$6,025,000	\$6,331,500	N/A	-25%	5%
54200 Common School Fund; Principal	\$49,250	\$0	\$0	\$0	-100%	N/A	N/A
Nonoperational Total	\$8,960,673	\$16,091,911	\$14,789,116	\$15,459,456	73%	-4%	5%
Prorated By Fund							
26491 2007 Account Code - PERF	\$156,602	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$1,503,519	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$2,532,475	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$7,663	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$132,329	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$4,332,587	\$0	\$0	\$0	N/A	N/A	N/A